



THE COCHIN MALABAR ESTATES AND INDUSTRIES LIMITED

Regd. Off. : 21, STRAND ROAD, KOLKATA - 700 001, PHONE : 2230 9601 (4 LINES)
FAX : 00 91 033 2230 2105, E-mail : cochinmalabar@yahoo.com
CIN - L01132WB1991PLC152586

May 21, 2026

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai - 400 001

Scrip Code : 508571

Dear Sir,

Sub : Outcome of Board Meeting held on May 21, 2026.

Pursuant to Regulation 33 read with Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors at its meeting held today at 21, Strand Road, Kolkata - 700 001, inter alia, considered and approved the following:

1. Standalone Audited Financial Results for the quarter and financial year ended 31st March, 2026 along with statements of Assets & Liabilities.
2. Auditor's Report of M/s. Singhi & Co. on Annual Financial Results of the Company.
3. Declaration for Unmodified Opinion on the Audited Financial Results of the Company.

The Board Meeting commenced at 14.30 P.M. and concluded at 15.45 P.M.

Kindly take the same on your record.

Thanking You,

Yours faithfully,
For THE COCHIN MALABAR ESTATES AND INDUSTRIES LTD.

Mohit Kandoi
Company Secretary
Membership No. ACS 49202

Encl : As above.



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STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31/03/2026 (₹ in Lakhs, unless otherwise stated)

Sl. No.	Particulars	THREE MONTHS ENDED			YEAR ENDED	
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		UNAUDITED	UNAUDITED	UNAUDITED	AUDITED	AUDITED
1	Income					
	(a) Revenue from Operations	-	-	-	-	-
	(b) Other Income	22.13	-	137.44	22.13	137.64
	Total Income	22.13	-	137.44	22.13	137.64
2	Expenses					
	(a) Employee benefits expense	0.43	0.44	0.37	1.74	1.50
	(b) Finance costs	10.38	9.90	10.69	39.13	44.98
	(c) Depreciation and amortisation expense	0.54	0.53	0.66	2.13	2.63
	(d) Other expenses	31.25	3.13	8.86	40.63	16.69
	Total Expenses	42.60	14.00	20.58	83.63	65.80
3	Profit/(Loss) before exceptional items and tax (1-2)	(20.47)	(14.00)	116.86	(61.50)	71.84
4	Exceptional Items	-	-	-	-	-
5	Profit/(Loss) before tax (3+4)	(20.47)	(14.00)	116.86	(61.50)	71.84
6	Tax Expense :					
	(a) Current Tax	-	-	-	-	-
	(b) Deferred Tax	(5.15)	(3.53)	(56.26)	(15.48)	(56.26)
	Total tax expense	(5.15)	(3.53)	(56.26)	(15.48)	(56.26)
7	Net Profit/(Loss) for the period (5-6)	(15.32)	(10.47)	173.12	(46.02)	128.10
8	Other Comprehensive Income (net of tax)					
	(a) Items that will not be reclassified subsequently to profit or loss	-	-	-	-	-
	(b) Items that will be reclassified subsequently to profit or loss	-	-	-	-	-
	Total Other Comprehensive Income	-	-	-	-	-
	Total Comprehensive Income for the period (comprising Profit/(Loss) and other comprehensive income for the period (7+8))	(15.32)	(10.47)	173.12	(46.02)	128.10
9	Paid-up Equity Share Capital (Face value per share ₹ 10/-)	177.19	177.19	177.19	177.19	177.19
10	Other Equity	-	-	-	(387.68)	(341.66)
11	Earnings per equity share (of ₹ 10/- each) (not annualised*)					
	(a) Basic	(0.86)*	(0.59)*	9.77*	(2.60)	7.23
	(b) Diluted	(0.86)*	(0.59)*	9.77*	(2.60)	7.23





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AUDITED STATEMENT OF ASSETS AND LIABILITIES

₹ In Lakhs

PARTICULARS	As at	As at
	31-03-2026	31-03-2025
	AUDITED	AUDITED
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	76.33	78.45
Capital Work-in-Progress	-	-
Non-current Tax Assets	15.39	15.39
Deferred Tax Assets (Net)	71.74	56.26
Other Non-current Assets	5.01	5.01
Total Non-Current Assets	168.47	155.11
Current Assets		
Financial Assets		
(i) Cash and Cash Equivalents	33.82	46.51
(ii) Bank balances other than (i) above	-	-
(iii) Other Financial Assets	-	-
Current Tax Assets	0.43	6.75
Total Current Assets	34.25	53.26
TOTAL - ASSETS	202.72	208.37
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	177.19	177.19
Other Equity	(387.68)	(341.66)
Total Equity	(210.49)	(164.47)
Liabilities		
Non-current liabilities	-	-
Current Liabilities		
Financial Liabilities		
(i) Borrowings	399.00	354.00
(ii) Trade Payables		
Total outstanding dues of micro enterprises and small enterprises	0.37	0.27
Total outstanding dues of creditors other than micro enterprises and small enterprises	1.22	1.80
(iii) Other Financial Liabilities	9.34	-
Other Current Liabilities	3.28	16.77
Total Current Liabilities	413.21	372.84
TOTAL LIABILITIES	413.21	372.84
TOTAL - EQUITY AND LIABILITIES	202.72	208.37





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AUDITED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST MARCH, 2026

	₹ in Lakhs	
	31-03-2026	31-03-2025
	AUDITED	AUDITED
	Rs	Rs
A. Cash Flow From Operating Activities		
Net Profit/(Loss) After Extraordinary Item & Before Tax	(61.50)	71.84
Adjustments For:		
Depreciation & Amortisation	2.13	2.63
Capital Work In Progress discarded	-	6.36
Finance Cost	39.13	44.98
Operating Profit/(Loss) Before Working Capital Changes	(20.24)	125.81
Adjustments For:		
(Increase)/Decrease In Other Financial Assets & Other Assets	-	-
Increase/(Decrease) In Trade Payables & Other Liability	(13.97)	4.69
Cash Generated From Operations	(34.21)	130.50
Less : Direct Taxes paid / (refund)	(6.31)	1.05
Net Cash From Operating Activities	(27.90)	129.45
B. Cash Flow From Investing Activities		
Payment for Purchase of Property, Plant and Equipment & Intangible Assets including CWIP / Capital Advances	-	-
Net Cash Flow From Investing Activities	-	-
C. Cash Flow From Financing Activities		
Proceeds from Current Borrowings	65.00	64.00
Repayment of Current Borrowings	(20.00)	(193.00)
Interest Paid	(29.79)	(44.98)
Net Cash Flow From Financing Activities	15.21	(173.98)
Net Change In Cash & Cash Equivalents (A+B+C)	(12.69)	(44.53)
Cash And Cash Equivalents at the beginning of the year	46.51	91.04
Cash And Cash Equivalents at the end of the year	33.82	46.51
Cash and cash equivalent consists of :		
Particulars	31.03.2026	31.03.2025
Cash in hand	0.05	0.03
Bank Balance	33.77	46.48
Total	33.82	46.51





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Notes :

- 1 The above audited financial results have been approved by the Board of Directors at their meeting held on 21st May, 2026.
- 2 The Networth of the company has been fully eroded. The company is developing its land assets in Goa and considering the future plans of the Company, the going concern status of the company is maintained.
- 3 Statement of Assets and Liabilities and Statement of Cash Flow is annexed herewith.
- 4 The figures for three months ended 31st March, 2026 and 31st March, 2025 are the balancing figures between audited figures in respect of the full Financial Year and published year to date figures upto nine months of the relevant Financial Year.

Place : Kolkata
Date : 21st May, 2026



C.P. Sharma
Wholetime Director (DIN : 00258646)

Independent Auditor's Report

To the Board of Directors of the Cochin Malabar Estates and Industries Limited

Report on Audit of Financial Results

Opinion

We have audited the accompanying annual financial results of **The Cochin Malabar Estates and Industries Limited** (hereinafter referred to as the "Company") for the year ended March 31, 2026 and notes thereon (hereinafter referred to as the "Financial Results"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid annual financial results:

- a) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (IND AS) and other accounting principles generally accepted in India, of the net loss and other comprehensive income and other financial information for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Annual Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our opinion on the annual financial results.

Material uncertainty related to going concern

We draw attention to Note 2 of the accompanying statement the net worth of the company is fully eroded and it's current liability exceeds it's current assets. The condition may indicate the existence of an uncertainty about the company's ability to continue as a going concern. However, the Financial Statements of the company have been prepared on going concern basis based on the reason stated in the note. The appropriateness of the said basis is dependent on the Company's ability to repay its obligations through utilization of its property, plant & equipment, generating regular incomes and resuming normal operations.



Management's and Board of Directors' Responsibilities for the Annual Financial Results

These annual financial results have been prepared on the basis of the annual financial statements. The Company's Management and Board of Directors' are responsible for the preparation and presentation of the annual financial results that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the annual financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The company's management and the Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the annual financial results, including the disclosures, and whether the annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Annual Financial Results of the Company to express an opinion on the Annual Financial Results.

Materiality is the magnitude of misstatements in the financial results that individually or in aggregate, make it probable that the economic decisions of a reasonably knowledgeable user of the financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

- 1) The figures for the quarter ended March 31, 2026 and the corresponding quarter ended in the previous year as reported in the Statement are the balancing figures between audited figures in respect of the full financial year ended on March 31, 2026 / March 31, 2025 and the published year to date figures up to the end of the third quarter of current and previous financial year respectively. Also, the figures up to the end of the third quarter of the current and previous



Singhi & Co.

Chartered Accountants

.....contd.

financial year has only been reviewed by us as required under the Listing Regulations and not audited.

- 2) The annual financial results dealt with by this report have been prepared for the express purpose of filing with stock exchanges. These results are based on the audited financial statements of the Company for the year ended March 31, 2026 on which we issued an unmodified audit opinion vide our report dated May 21, 2026.

Our Opinion is not modified in respect of above matters.



Place: Kolkata
Date: 21st May, 2026

For Singhi & Co.
Chartered Accountants
Firm Registration No.: 302049E

(Gopal Jain)
Partner

Membership No.: 059147
UDIN: 26059147W2YASF5357



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May 21, 2026

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai - 400 001

Dear Sir,

Scrip Code : 508571

Sub : Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

In compliance with the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that M/s. Singhi & Co., Chartered Accountants (FRN - 302049E), Statutory Auditors of the Company have issued an Audit Report with unmodified opinion on the Annual Audited Financial Results (Standalone) of the Company for the year ended March 31, 2026.

Kindly take the same on your record.

Thanking You,

Yours faithfully,
For THE COCHIN MALABAR ESTATES AND INDUSTRIES LTD.

Mohit Vaidya

Company Secretary
Membership No. ACS 49202