



**Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

Review report to

The Board of Directors  
The Periakaramalai Tea And Produce Company Limited

We have reviewed the accompanying statement of unaudited standalone financial results of The Periakaramalai Tea And Produce Company Limited ("the Company") for the quarter ended September 30, 2021 and year to date from April 01 2021 to September 30 2021 ("the Statement") attached herewith being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors and prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting\_" prescribed under section 133 of the Companies Act, 2013 as amended. 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 thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing 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. We have not performed an audit and 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 the aforesaid Indian Accounting Standard (Ind AS) specified under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For JAYARAMAN AND KRISHNA

Chartered Accountants

FRN – 0111855

S.Krishna Moorthy

Partner

M.No.200826

UDIN- 21200826AAAADA3037

Place: Coimbatore

Date: 12.11.2021



**Statement of Standalone Unaudited Financial Results for Quarter and Half Year Ended 30th September 2021**

(Rs. in lakhs)

Sl No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>Income</b>						
	Revenue from operations	1,143.82	1,345.22	2,595.56	2,489.04	4,231.33	7,278.89
	Other income	66.38	2.97	5.83	69.35	9.66	28.53
	<b>Total Income</b>	<b>1,210.20</b>	<b>1,348.19</b>	<b>2,601.39</b>	<b>2,558.39</b>	<b>4,240.99</b>	<b>7,307.42</b>
2	<b>Expenses</b>						
	a) Cost of materials consumed	66.57	49.33	111.20	115.90	160.95	255.42
	b) Purchase of stock-in-trade	-	-	1.06	-	24.81	82.00
	c) Changes in inventories of finished goods, work in progress and stock-in-trade	(159.84)	(252.22)	609.36	(412.06)	619.94	367.60
	d) Employees benefits expense	599.09	654.59	626.26	1,253.68	1,263.90	2,116.63
	e) Finance costs	81.54	72.41	52.63	153.95	110.50	247.04
	f) Depreciation and amortisation expense	74.55	96.34	108.21	170.89	212.09	400.08
	g) Other expenses	285.03	322.58	276.35	607.61	564.00	1,170.07
	<b>Total Expenses</b>	<b>946.94</b>	<b>943.03</b>	<b>1,785.07</b>	<b>1,889.97</b>	<b>2,956.19</b>	<b>5,022.84</b>
3	<b>Profit/(Loss) before exceptional items and tax</b>	<b>263.26</b>	<b>405.16</b>	<b>816.32</b>	<b>668.42</b>	<b>1,284.80</b>	<b>2,284.58</b>
4	Exceptional Items	-	-	-	-	-	-
5	<b>Profit/(Loss) from Ordinary activities before tax</b>	<b>263.26</b>	<b>405.16</b>	<b>816.32</b>	<b>668.42</b>	<b>1,284.80</b>	<b>2,284.58</b>
6	Tax Expense	73.16	(2.43)	500.75	70.74	500.75	1,144.60
7	<b>Net Profit/(Loss) from Ordinary activities after tax</b>	<b>190.10</b>	<b>407.59</b>	<b>315.57</b>	<b>597.68</b>	<b>784.05</b>	<b>1,139.98</b>
8	<b>Other Comprehensive Income (Net of tax)</b>						
	a) Items that will not be reclassified to Profit & Loss	(21.50)	55.25	17.65	33.75	19.81	554.73
	b) Items that will be reclassified to Profit & Loss	-	-	-	-	-	-
9	<b>Total Comprehensive Income</b>	<b>168.60</b>	<b>462.84</b>	<b>333.22</b>	<b>631.43</b>	<b>803.86</b>	<b>1,694.71</b>
10	Paid Up Equity Share Capital (Face value of Rs. 10/- per share)	309.59	309.59	309.59	309.59	309.59	309.59
11	Reserves( Excluding Revaluation Reserves as per balance sheet of previous accounting year)						17,742.58
12	<b>Earnings Per Share of Rs. 10/- each</b>						
	Basic (In Rs)	6.14	13.17	10.19	19.31	25.33	36.82
	Diluted (In Rs)	6.14	13.17	10.19	19.31	25.33	36.82

**For Jayaraman & Krishna**  
 Chartered Accountants  
 FRN. 011185S

*S. Krishna Moorthy*

**S. Krishna Moorthy, FCA,**  
 Partner M.No : 299826



**Standalone Segmentwise Revenue, Results, Capital employed for the Quarter and Half Year Ended 30th September, 2021**

(Rs. in lakhs)

Sl No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2021 (Unaudited)	30.06.2021 (Unaudited)	30.09.2020 (Unaudited)	30.09.2021 (Unaudited)	30.09.2020 (Unaudited)	31.03.2021 (Audited)
1	<b>Segment Revenue</b>						
	a) Tea	670.59	936.05	2,245.01	1,606.64	3,403.26	5,719.87
	b) Investment	478.45	363.22	248.30	841.67	714.11	1,405.57
	c) Power	94.21	84.01	150.03	178.22	189.05	330.58
	d) Unallocated	3.50	0.93	5.83	4.43	9.66	15.01
	<b>Total</b>	<b>1,246.75</b>	<b>1,384.21</b>	<b>2,649.17</b>	<b>2,630.96</b>	<b>4,316.08</b>	<b>7,471.03</b>
	Less: Inter Segment Revenue	36.55	36.02	47.78	72.57	75.09	163.61
	<b>Net Sales/Income from Operations</b>	<b>1,210.20</b>	<b>1,348.19</b>	<b>2,601.39</b>	<b>2,558.39</b>	<b>4,240.99</b>	<b>7,307.42</b>
2	<b>Segment Results (Profit before tax and interest from each segment)</b>						
	a) Tea	(78.51)	98.36	534.87	19.85	610.11	1,039.27
	b) Investment	398.34	358.72	243.05	757.06	705.11	1,436.06
	c) Power	22.63	19.57	85.20	42.19	70.42	40.39
	d) Unallocated	2.34	0.92	5.83	3.27	9.66	15.00
	<b>Total</b>	<b>344.80</b>	<b>477.57</b>	<b>868.95</b>	<b>822.37</b>	<b>1,395.30</b>	<b>2,531.62</b>
	Less: Interest	81.54	72.41	52.63	153.95	110.50	247.04
	n) Other un-allocable expenditure net off unallocable income	-	-	-	-	-	-
	<b>Profit before tax</b>	<b>263.26</b>	<b>405.16</b>	<b>816.32</b>	<b>668.42</b>	<b>1,284.80</b>	<b>2,284.58</b>
3	<b>Capital Employed (Segment assets)</b>						
	a) Tea	3,872.12	3,630.30	4,073.75	3,872.12	4,073.75	3,387.75
	b) Investment	19,018.77	18,795.52	14,262.53	19,018.77	14,262.53	15,430.09
	c) Power	1,576.11	1,583.07	1,608.27	1,576.11	1,608.27	1,604.80
	d) Unallocated	-	-	-	-	-	-
	<b>Total</b>	<b>24,467.00</b>	<b>24,008.89</b>	<b>19,944.55</b>	<b>24,467.00</b>	<b>19,944.55</b>	<b>20,422.64</b>
4	<b>Capital Employed (Segment liabilities)</b>						
	a) Tea	1,408.48	1,116.64	1,708.44	1,408.48	1,708.44	949.59
	b) Investment	3,000.00	3,014.20	-	3,000.00	-	-
	c) Power	894.22	925.85	1,028.38	894.22	1,028.38	960.68
	d) Unallocated	19,164.30	18,952.20	17,207.73	19,164.30	17,207.73	18,516.37
	<b>Total</b>	<b>24,467.00</b>	<b>24,008.89</b>	<b>19,944.55</b>	<b>24,467.00</b>	<b>19,944.55</b>	<b>20,426.64</b>

**Notes on standalone financial Results:**

- 1 The statement has been reviewed by the Audit Committee at its meeting held on November 12, 2021 and approved by the Board of Directors at its meeting held on November 12, 2021 and limited review at the same has been carried out by the statutory auditors of the Company.
- 2 The Company has organized its business into three segments as Tea, Power and Investments which is in conformity with the Indian Accounting Standard (Ind AS-108-Operating Segment) on "Segment Reporting" principles.
- 3 Previous period's figures have been regrouped / rearranged, to the extent necessary, to confirm to current period's classifications.

For and on behalf of the Board  
 For The Peria Karamalai Tea & Produce Company Limited



*L N Bangur*  
 L N Bangur  
 Chairman  
 DIN 00012617

**For Jayaraman & Krishna**  
 Chartered Accountants  
 FRN. 0111855  
*S. Krishna Moorthy*  
**S. Krishna Moorthy, FCA.,**  
 Partner **M.No : 200826**

Place: Kolkata  
 Date: 12.11.2021

**THE PERIA KARAMALAI TEA & PRODUCE COMPANY LIMITED**

Reg Office 7, Munshi Premchand Sarani, Hastings, Kolkota - 700 022

PHONE (033)22233394 EMAIL ID periatea@lnbgroup.com WEBSITE : www.periatea.com

CIN: L01132WB1913PLC220832

**Standalone Statement of Assets and Liabilities as at 30th September 2021**

(Rs. in lakhs)

Particulars	As at 30/09/2021	As at 31/03/2021
	(Unaudited)	(Audited)
<b>ASSETS</b>		
<b>(1) Non-current Assets</b>		
(a) Property, Plant and Equipment	3,201.49	3,351.12
(b) Capital Work In Progress	242.18	151.52
(c) Intangible assets	0.64	0.64
(d) Right-of-use Assets	32.06	49.45
(e) Financial Assets:		
(i). Investments	10,869.77	12,827.44
(ii). Other Financial Assets	151.35	148.70
(f) Deferred Tax Asset (Net)	-	-
(g) Other Non - Current Assets	158.15	174.68
<b>Total (A)</b>	<b>14,655.64</b>	<b>16,703.55</b>
<b>(2) Current Assets</b>		
(a) Inventories	1,074.90	663.08
(b) Financial Assets:		
(i) Investments		437.04
(ii) Trade receivables	288.21	290.93
(iii) Cash and cash equivalents	115.71	56.31
(iv) Bank Deposits other than (ii) above	70.11	18.91
(v) Loans	8,064.00	2,120.00
(vi) Other Financial Assets	149.95	118.09
(c) Other current assets	48.48	14.73
<b>Total (B)</b>	<b>9,811.36</b>	<b>3,719.09</b>
<b>Total (A+B)</b>	<b>24,467.00</b>	<b>20,422.64</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity Share capital	309.59	309.59
(b) instruments entirely equity in nature	-	-
(c) Other Equity	18,374.30	17,742.88
<b>Total (A)</b>	<b>18,683.89</b>	<b>18,052.47</b>
<b>2 LIABILITIES</b>		
<b>(1) Non-current Liabilities</b>		
(a) Financial Liabilities		
i) Borrowings	1,039.24	1,196.77
ii) Lease Liabilities	11.48	26.82
iii) Other Financial Liabilities	28.97	28.31
(b) Deferred Tax Liabilities (Net)	246.28	257.59
(c) Provisions	120.35	91.87
<b>Total (B)</b>	<b>1,446.32</b>	<b>1,601.36</b>
<b>(2) Current Liabilities</b>		
(a) Financial Liabilities		
i) Borrowings	3,377.35	-
ii) Trade payables		
a) total outstanding dues of micro and small enterprises	3.65	1.03
b) total outstanding dues of creditors other than micro and small enterprises	429.13	334.96
iii) Lease Liabilities	26.73	26.73
iv) Other financial liabilities	329.94	252.27
(b) Other Current Liabilities	56.22	39.38
(c) Current Tax Liabilities ( Net )	19.38	20.05
(d) Provisions	94.39	94.39
<b>Total (C)</b>	<b>4,336.79</b>	<b>768.81</b>
<b>Total (A+B+C)</b>	<b>24,467.00</b>	<b>20,422.64</b>



**THE PERIA KARAMALAI TEA & PRODUCE COMPANY LIMITED**

Reg. Office - 7, Muthu, Premchand Sarani, Hastings, Kolkata - 700 022

PHONE: (033)22234394 EMAIL ID: periatea@alnbgroup.com WEBSITE: www.periatea.com

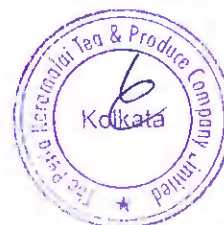
CIN: 101132WB191191220832

**Unaudited Standalone Statement of Cash Flow for the Half Year ended 30th September, 2021**

Particulars	Rs in lakhs	
	As at 30/09/2021	As at 30/09/2020
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before Tax	1,58.42	1,284.47
Adjustments for:		
Depreciation and Amortisation	170.88	212.59
Loss / (Gain) on sale of Property, Plant & Equipments (Net)	(63.69)	13.47
Net gain arising on Mutual Funds designated at FVTPL	(429.80)	155.17
Items debited/ (credited) to OCI		
Gain on sale of Mutual Funds designated at FVTPL	(19.23)	31.52
Loss on sale of investment in bond		5.00
Interest income on financial assets	(325.25)	108.31
Dividend income from investment in equity shares		
Finance costs	153.95	110.49
<b>Operating Profit before working capital changes</b>	<b>155.28</b>	<b>918.88</b>
Adjustments for:		
Other financial liability	0.62	0.18
Trade receivables and other assets	22.92	(580.40)
Inventories	(411.83)	598.52
Trade payables & other liabilities	142.11	73.46
Short term borrowings	3,377.35	(572.32)
<b>Cash generated from operations</b>	<b>3,286.45</b>	<b>438.32</b>
Direct Taxes paid(net)	161.75	6.88
<b>Net Cash from operating activities</b>	<b>3,124.70</b>	<b>431.44</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Property, Plant & Equipments	(97.93)	(16.86)
Sale of Property, Plant & Equipments	65.88	3.48
Sale/Purchase of Non-current Investments	1,225.00	
Sale of Investments	1,652.48	595.00
Interest received from financial assets	333.58	108.31
Bank balance not considered as cash and cash equivalents	(51.20)	5.23
Inter corporate loans (given)/ received	(5,944.00)	(800.00)
Dividend received from investment in equity shares		
<b>Net Cash (used in)/generated from investing activities</b>	<b>(2,816.19)</b>	<b>(104.84)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Repayment of Long term borrowings	(79.14)	(226.27)
Payment of Lease liabilities	(15.34)	(29.85)
Finance costs paid	(154.62)	(113.03)
Dividend paid including dividend distribution tax		
<b>Net Cash used in financing activities</b>	<b>(249.10)</b>	<b>(369.15)</b>
Net increase / decrease in Cash and Cash Equivalents	59.40	42.55
Opening cash and cash equivalents	56.31	172.51
Closing cash and cash equivalents	115.71	129.96

For **Jayaraman & Krishna**  
Chartered Accountants  
FRN. 011185S

*S. Krishna Moorthy*  
**S. Krishna Moorthy, FCA.,**  
Partner M.No : 200926





**Independent Auditor's Review Report on the Consolidated Quarterly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

Review report to

The Board of Directors  
The Periakaramalai Tea And Produce Company Limited

We have reviewed the accompanying statement of unaudited consolidated financial results of The Periakaramalai Tea And Produce Company Limited ("the Parent") and its subsidiary (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended September 30, 2021 and for the period from April 01 2021 to September 30 2021 ("the Statement") attached herewith being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing 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.

We also performed procedures in accordance with the Circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The Statement includes the results of the following entities:

i) Parent Company:

The Periakaramalai Tea and Produce Company Limited

ii) Subsidiaries:

1. PKT Plantations Limited
2. Shivphal Vinimay Private Limited





Based on our review conducted and procedures performed as stated in paragraph 3 above nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

The consolidated unaudited financial results include the interim financial results of two subsidiaries which have been reviewed by their auditors, whose interim financial results reflect total revenue of Rs. 0.60 Lakhs, total net profit after tax of Rs.0.07 Lakhs for the quarter ended 30.09.2021 as considered in the consolidated unaudited interim financial results. These unaudited financial results and other unaudited financial information have been approved and furnished to us by the Management and our conclusion on the statement, in so far as it relates to the affairs of the subsidiary is based solely on such unaudited financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our conclusion on the statement is not modified in respect of the above matter.

**For JAYARAMAN AND KRISHNA**

**Chartered Accountants**

**FRN – 0111855**

**S.Krishna Moorthy**

**Partner**

**M.No.200826**

**UDIN- 21200826AAAADA3037**

**Place: Coimbatore**

**Date: 12.11.2021**





**Statement of Consolidated Unaudited Financial Results for Quarter and Half Year Ended 30th September 2021**

(Rs. in lakhs)

Sl No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>Income</b>						
	Revenue from operations	1,143.82	1,345.22	2,595.56	2,489.04	4,231.33	7,278.89
	Other Income	66.98	3.48	6.07	70.46	9.93	29.90
	<b>Total Income</b>	<b>1,210.80</b>	<b>1,348.70</b>	<b>2,601.63</b>	<b>2,559.50</b>	<b>4,241.26</b>	<b>7,308.79</b>
2	<b>Expenses</b>						
	a) Cost of materials consumed	66.58	49.33	111.20	115.90	160.95	255.42
	b) Purchase of stock-in-trade	-	-	1.06	-	24.81	82.00
	c) Changes in inventories of finished goods, work in progress and stock-in-trade	(159.84)	(252.22)	609.36	(412.06)	619.94	367.90
	d) Employees benefits expense	599.09	654.59	626.26	1,253.68	1,263.90	2,509.83
	e) Finance costs	81.55	72.41	52.63	153.96	110.50	247.04
	f) Depreciation and amortisation expense	74.56	96.33	108.21	170.89	212.09	400.08
	g) Other expenses	285.41	322.72	276.47	608.13	564.43	1,171.12
	<b>Total Expenses</b>	<b>947.35</b>	<b>943.16</b>	<b>1,785.19</b>	<b>1,890.50</b>	<b>2,956.62</b>	<b>5,023.89</b>
3	<b>Profit/(Loss) before exceptional items and tax</b>	<b>263.45</b>	<b>405.54</b>	<b>816.44</b>	<b>669.00</b>	<b>1,284.64</b>	<b>2,284.90</b>
4	Exceptional Items	-	-	-	-	-	-
5	<b>Profit/(Loss) from Ordinary activities before tax</b>	<b>263.45</b>	<b>405.54</b>	<b>816.44</b>	<b>669.00</b>	<b>1,284.64</b>	<b>2,284.90</b>
6	Tax Expense	73.28	(2.32)	500.76	70.96	500.76	1,144.83
7	<b>Net Profit/(Loss) from Ordinary activities after tax</b>	<b>190.17</b>	<b>407.86</b>	<b>315.68</b>	<b>598.04</b>	<b>783.88</b>	<b>1,140.07</b>
8	<b>Other Comprehensive Income (Net of tax)</b>						
	a) Items that will not be reclassified to Profit & Loss	(21.50)	55.25	17.64	33.75	19.81	554.73
	b) Items that will be reclassified to Profit & Loss	-	-	-	-	-	-
9	<b>Total Comprehensive Income</b>	<b>168.67</b>	<b>463.11</b>	<b>333.32</b>	<b>631.79</b>	<b>803.69</b>	<b>1,694.80</b>
10	Paid Up Equity Share Capital (Face value of Rs.10/- per share)	309.59	309.59	309.59	309.59	309.59	309.59
11	Reserves( Excluding Revaluation Reserves as per balance sheet of previous accounting year)						17,752.92
12	<b>Earnings Per Share of Rs. 10/- each</b>						
	Basic - (In Rs)	6.14	13.17	10.20	19.32	25.32	36.83
	Diluted ( In Rs)	6.14	13.17	10.20	19.32	25.32	36.83

**For Jayaraman & Krishna**  
 Chartered Accountants  
 FRN. 011185S

**S. Krishna Moorthy, FCA.,**  
 Partner M.No : 200826



**Consolidated Segmentwise Revenue, Results, Capital employed for the Quarter and Half Year Ended 30th September, 2021**

(Rs. in lakhs)

Sl No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2021 (Unaudited)	30.06.2021 (Unaudited)	30.09.2020 (Unaudited)	30.09.2021 (Unaudited)	30.09.2020 (Unaudited)	31.03.2021 (Audited)
<b>1</b>	<b>Segment Revenue</b>						
	a) Tea	670.59	936.05	2,245.01	1,606.64	3,403.26	5,719.87
	b) Investment	478.45	363.22	248.30	841.67	714.11	1,405.57
	c) Power	94.21	84.01	150.03	178.22	189.05	330.58
	d) Unallocated	4.10	1.44	6.07	5.54	9.93	16.38
	<b>Total</b>	<b>1,247.35</b>	<b>1,384.72</b>	<b>2,649.41</b>	<b>2,632.07</b>	<b>4,316.35</b>	<b>7,472.40</b>
	Less: Inter Segment Revenue	36.55	36.02	47.78	72.57	75.09	163.61
	<b>Net Sales/Income from Operations</b>	<b>1,210.80</b>	<b>1,348.70</b>	<b>2,601.63</b>	<b>2,559.50</b>	<b>4,241.26</b>	<b>7,308.79</b>
<b>2</b>	<b>Segment Results (Profit before tax and interest from each segment)</b>						
	a) Tea	(78.51)	98.36	534.88	19.85	610.11	1,038.22
	b) Investment	399.15	358.72	243.05	757.87	705.11	1,436.96
	c) Power	22.63	19.57	85.20	42.19	70.42	40.39
	d) Unallocated	1.73	1.30	5.94	3.05	9.50	16.37
	<b>Total</b>	<b>345.00</b>	<b>477.95</b>	<b>869.07</b>	<b>822.96</b>	<b>1,395.14</b>	<b>2,531.94</b>
	Less: i) Interest	81.55	72.41	52.63	153.96	110.50	247.04
	ii) Other un-allocable expenditure net off unallocable income	-	-	-	-	-	-
	<b>Profit before tax</b>	<b>263.45</b>	<b>405.54</b>	<b>816.44</b>	<b>669.00</b>	<b>1,284.64</b>	<b>2,284.90</b>
<b>3</b>	<b>Capital Employed (Segment assets)</b>						
	a) Tea	3,871.93	3,630.30	4,073.75	3,871.93	4,073.75	3,386.61
	b) Investment	18,988.97	18,765.52	14,232.53	18,988.97	14,232.53	15,401.26
	c) Power	1,576.11	1,583.07	1,608.27	1,576.11	1,608.27	1,604.80
	d) Unallocated	41.14	41.52	40.44	41.14	40.44	41.05
	<b>Total</b>	<b>24,478.15</b>	<b>24,020.41</b>	<b>19,954.99</b>	<b>24,478.15</b>	<b>19,954.99</b>	<b>20,433.72</b>
<b>4</b>	<b>Capital Employed (Segment liabilities)</b>						
	a) Tea	1,409.17	1,116.65	1,708.44	1,409.17	1,708.44	946.50
	b) Investment	3,000.00	3,014.20	-	3,000.00	-	-
	c) Power	894.22	925.85	1,028.38	894.22	1,028.38	960.68
	d) Unallocated	19,174.76	18,963.71	17,218.17	19,174.76	17,218.17	18,526.54
	<b>Total</b>	<b>24,478.15</b>	<b>24,020.41</b>	<b>19,954.99</b>	<b>24,478.15</b>	<b>19,954.99</b>	<b>20,433.72</b>

**Notes on Consolidated financial Results:**

- The statement has been reviewed by the Audit Committee at its meeting held on November 12, 2021 and approved by the Board of Directors at its meeting held on November 12, 2021 and limited review at the same has been carried out by the statutory auditors of the Company.
- The Company has organized its business into three segments as Tea, Power and investments which is in conformity with the Indian Accounting Standard (Ind AS-108-Operating Segment) on "Segment Reporting" principles.
- Previous period's figures have been regrouped / rearranged, to the extent necessary, to conform to current period's classifications.

**Por Jayaraman & Krishna**  
 Chartered Accountants  
 FRN. 011185S

*S. Krishna Moorthy*  
**S. Krishna Moorthy, FCA.,**  
 Partner M.No : 200826

Place Kolkata  
 Date 12/11/2021



For and on behalf of the Board  
 For The Peria Karamalai Tea & Produce Company Limited



*L. N. Bangur*  
**L. N. Bangur**  
 Chairman  
 DIN 00012617

THE PERIA KARAMALAI TEA & PRODUCE COMPANY LIMITED

Reg. Office : 7, Munshi Premchand Sarani, Hastings, Kolkata - 700 022

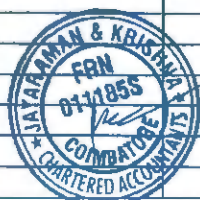
PHONE : (033)22233394 EMAIL ID : periatea@lnbgroup.com WEBSITE : www.periatea.com

CIN: L01132WB1913PLC220832

Consolidated Statement of Assets and Liabilities as at 30th September 2021

(Rs. in lakhs)

Particulars	As at 30/09/2021	As at 31/03/2021
	(Unaudited)	(Audited)
<b>ASSETS</b>		
<b>(1) Non-current Assets</b>		
(a) Property, Plant and Equipment	3,201.49	3,351.12
(b) Capital Work In Progress	242.18	151.52
(c) Intangible assets	0.64	0.64
(d) Right-of-use Assets	32.06	49.45
(e) Financial Assets:		
(i). Investments	10,839.77	12,797.44
(ii). Other Financial Assets	151.35	148.70
(f) Deferred Tax Asset (Net)	-	-
(g) Other Non - Current Assets	158.17	174.68
<b>Total (A)</b>	<b>14,625.66</b>	<b>16,673.55</b>
<b>(2) Current Assets</b>		
(a) Inventories	1,074.90	663.08
(b) Financial Assets:		
(i) Investments		437.04
(ii) Trade receivables	288.21	290.93
(iii) Cash and cash equivalents	117.50	56.51
(iv) Bank Deposits other than (ii) above	109.26	58.60
(v) Loans	8,064.00	2,120.00
(vi) Other Financial Assets	150.14	119.25
(c) Other current assets	48.48	14.76
<b>Total (B)</b>	<b>9,852.49</b>	<b>3,760.17</b>
<b>Total (A+B)</b>	<b>24,478.15</b>	<b>20,433.72</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity Share capital	309.59	309.59
(b) instruments entirely equity in nature	-	-
(c) Other Equity	18,384.68	17,752.92
<b>Total (A)</b>	<b>18,694.27</b>	<b>18,062.51</b>
<b>2 LIABILITIES</b>		
<b>(1) Non-current Liabilities</b>		
(a) Financial Liabilities		
i) Borrowings	1,039.24	1,196.77
ii) Lease Liabilities	11.48	26.82
iii) Other Financial Liabilities	28.97	28.31
(b) Deferred Tax Liabilities (Net)	246.28	257.59
(c) Provisions	120.35	91.87
<b>Total (B)</b>	<b>1,446.32</b>	<b>1,601.36</b>
<b>(2) Current Liabilities</b>		
(a) Financial Liabilities		
i) Borrowings	3,377.35	-
ii) Trade payables		
a) total outstanding dues of micro and small enterprises	3.65	1.03
b) total outstanding dues of creditors other than micro and small enterprises	429.82	335.85
iii) Lease Liabilities	26.73	26.73
iv) Other financial liabilities	329.94	252.27
(b) Other Current Liabilities	56.22	39.38
(c) Current Tax Liabilities ( Net )	19.45	20.19
(d) Provisions	94.40	94.40
<b>Total (C)</b>	<b>4,337.56</b>	<b>769.85</b>
<b>Total (A+B+C)</b>	<b>24,478.15</b>	<b>20,433.72</b>



**THE PERIA KARAMALAI TEA & PRODUCE COMPANY LIMITED**

Reg. Office : 7, Munshi Premchand Sarani, Hastings, Kolkata - 700 022


PHONE: (033)22233394 EMAIL ID : periatea@inbgroup.com WEBSITE : www.periatea.com

CIN: L01132WB1913PLC220832

**Unaudited Consolidated Statement of Cash Flow for the Half Year ended 30th September, 2021**

Particulars	As at 30/09/2021	As at 30/09/2020
<b>(Rs. in lakhs)</b>		
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before Tax	668.99	1,284.64
Adjustments for:		
Depreciation and Amortisation	170.88	212.09
Loss / (Gain) on sale of Property, Plant & Equipments (Net)	(63.69)	(3.47)
Net gain arising on Mutual Funds designated at FVTPL	(429.80)	(550.20)
Gain on sale of Mutual Funds designated at FVTPL	(19.23)	(31.52)
Loss on sale of investment in bond	-	5.00
Interest income on financial assets	(326.36)	(108.31)
Dividend income from investment in equity shares	-	-
Finance costs	153.96	110.49
<b>Operating Profit before working capital changes</b>	<b>154.75</b>	<b>918.72</b>
Adjustments for		
Other financial liability	0.62	0.18
Trade receivables and other assets	22.92	(580.40)
Inventories	(411.83)	598.52
Trade payables & other liabilities	141.91	73.46
Short term borrowings	3,377.35	(572.32)
<b>Cash generated from operations</b>	<b>3,285.72</b>	<b>438.16</b>
Direct Taxes paid(net)	162.05	(6.88)
<b>Net Cash from operating activities</b>	<b>3,123.67</b>	<b>431.28</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Property, Plant & Equipments	(97.93)	(16.86)
Sale of Property, Plant & Equipments	65.88	3.48
Sale/Purchase of Non-current Investments	1,225.00	-
Sale of Investments	1,652.48	595.00
Interest received from financial assets	335.66	108.31
Bank balance not considered as cash and cash equivalents	(50.66)	(32.69)
Intercompany loans (given)/ received	(5,944.00)	(800.00)
Dividend received from investment in equity shares	-	-
<b>Net Cash (used in)/generated from investing activities</b>	<b>(2,813.57)</b>	<b>(142.76)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Repayment of Long term borrowings	(79.14)	(226.27)
Payment of Lease liabilities	(15.34)	(29.85)
Finance costs paid	(154.63)	(113.03)
<b>Net Cash used in financing activities</b>	<b>(249.11)</b>	<b>(369.15)</b>
<b>Net increase / decrease in Cash and Cash Equivalents</b>	<b>60.99</b>	<b>(80.63)</b>
<b>Opening cash and cash equivalents</b>	<b>56.51</b>	<b>211.40</b>
<b>Closing cash and cash equivalents</b>	<b>117.50</b>	<b>130.77</b>

For Jayaraman & Krishna  
Chartered Accountants  
FRN. 011185S

  
S. Krishna Moorthy, FCA.,  
Partner M.No : 200828

