



JAYARAMAN & KRISHNA

CHARTERED ACCOUNTANTS

Block-I, Flat-2C, Gujan's Arudra Apartments, Telungupalayam Pirivu,
Perur Main Road, Coimbatore - 641 026.

E-mail : krishnaa_3@yahoo.com, jaynkri@gmail.com

0422 - 3568399
0422 - 2340168

94436 84044
94864 45671

Date :

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 Peria Karamalai Tea & Produce Company Limited

We have reviewed the accompanying statement of unaudited standalone financial results of The Peria Karamalai Tea & Produce Company Limited ("the Company") for the quarter ended September 30, 2022 and year to date from April 01 2022 to September 30, 2022 ("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 provide 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.



Branches 3D, Sita Ram Apartments, Malaviya Street, Ram Nagar, Coimbatore - 641 009 (M) 90432 91794
142, Sankara Colony, Ramalingam Road (West), R.S.Puram, Coimbatore - 641 002. (M) 94864 45671



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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
Firm Registration Number - 011185S

S. Krishna Moorthy
Partner
M.No.200826



UDIN: 22200826BBEXVV1762

Place: Coimbatore
Date: 29.10.2022

Branches 3D, Sita Ram Apartments, Malaviya Street, Ram Nagar, Coimbatore - 641 009 (M) 90432 91794
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Statement of Standalone Unaudited Financial Results for the Quarter and Half Year Ended 30th September, 2022

(Rupees in Lakhs)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	Revenue from operations	1,793.51	822.83	1,143.82	2,616.34	2,489.04	4,720.02
	Other Income	4.33	12.63	66.38	16.96	69.35	112.37
	Total Income	1,797.84	835.46	1,210.20	2,633.30	2,558.39	4,832.39
2	Expenses						
	a) Cost of materials consumed	80.41	74.73	66.57	155.14	115.90	241.58
	b) Purchase of stock-in-trade	215.44	36.14	-	251.58	-	63.61
	c) Changes in inventories of finished goods, work in progress and stock-in-trade	346.65	(202.25)	(159.84)	144.40	(412.06)	(75.71)
	d) Employees benefits expense	660.17	702.15	599.09	1,362.32	1,253.68	2,611.84
	e) Finance costs	41.10	54.93	81.54	96.03	153.95	333.40
	f) Depreciation and amortisation expenses	94.79	115.07	74.55	209.86	170.89	377.36
	g) Other expenses	296.36	318.78	285.03	615.14	607.61	1,162.59
	Total Expenses	1,734.92	1,099.55	946.94	2,834.47	1,889.97	4,714.67
3	Net Profit/(Loss) before exceptional items and tax (1-2)	62.92	(264.09)	263.26	(201.17)	668.42	117.72
4	Exceptional Items	-	-	-	-	-	-
5	Net Profit/(Loss) from Ordinary activities before tax (3-4)	62.92	(264.09)	263.26	(201.17)	668.42	117.72
6	Tax Expense	(5.51)	7.59	73.16	2.08	70.74	68.00
7	Net Profit/(Loss) from Ordinary activities after tax (5-6)	68.43	(271.68)	190.10	(203.25)	597.68	49.72
8	Other Comprehensive Income (Net of tax)						
	a) Items that will not be reclassified to Profit & Loss	14.22	(7.01)	(21.50)	7.21	33.75	499.34
	b) Items that will be reclassified to Profit & Loss	-	-	-	-	-	-
9	Total Comprehensive Income (7+8)	82.65	(278.69)	168.60	(196.04)	631.43	549.06
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)	-	-	-	-	-	18,245.51
12	Earnings Per Share of Rs. 10/- each						
	Basic in Rs.	2.21	(8.78)	6.14	(6.56)	19.31	1.61
	Diluted in Rs.	2.21	(8.78)	6.14	(6.56)	19.31	1.61

For Jayaraman & Krishna
 Chartered Accountants
 FRN. 011185S

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



Standalone Segmentwise Revenue, Results , Capital employed for the Quarter and Half Year ended 30th September, 2022

(Rupees in Lakhs)

Sl. No.	Particulars	Quarter Ended			Half Year ended		Year Ended
		30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
1	Segment Revenue						
	a) Tea	1,432.75	861.32	670.59	2,294.08	1,606.64	3,391.23
	b) Investment	331.91	(77.40)	478.45	254.51	841.67	1,219.40
	c) Power	71.95	79.40	94.21	151.35	178.22	311.38
	d) Unallocated	0.27	5.02	3.50	5.28	4.43	21.40
	Total	1,836.88	868.34	1,246.75	2,705.22	2,630.96	4,943.41
	Less: Inter Segment Revenue	39.04	32.88	36.55	71.92	72.57	111.02
	Net Sales/Income from Operations	1,797.84	835.46	1,210.20	2,633.30	2,558.39	4,832.39
2	Segment Results (Profit before tax and interest from each segment)						
	a) Tea	(230.76)	(129.65)	(78.51)	(360.41)	19.85	(641.41)
	b) Investment	330.31	(96.59)	398.34	233.72	757.06	1,024.36
	c) Power	4.21	12.06	22.63	16.27	42.19	49.11
	d) Unallocated	0.26	5.02	2.34	5.28	3.27	19.06
	Total	104.02	(209.16)	344.80	(105.14)	822.37	451.12
	Less: i) Interest	41.10	54.93	81.54	96.03	153.95	333.40
	ii) Other un-allocable expenditure net off unallocable income	-	-	-	-	-	-
	Profit before tax	62.92	(264.09)	263.26	(201.17)	668.42	117.72
3	Capital Employed (Segment assets)						
	a) Tea	3,398.27	3,614.36	3,872.12	3,398.27	3,872.12	3,648.41
	b) Investment	16,805.20	16,492.30	19,018.77	16,805.20	19,018.77	19,566.19
	c) Power	1,394.35	1,419.72	1,576.11	1,394.35	1,576.11	1,542.61
	d) Unallocated	-	-	-	-	-	-
	Total	21,597.82	21,526.38	24,467.00	21,597.82	24,467.00	24,757.21
4	Capital Employed (Segment liabilities)						
	a) Tea	2,488.53	2,457.96	1,408.48	2,488.53	1,408.48	2,174.00
	b) Investment	-	-	3,000.00	-	3,000.00	3,000.00
	c) Power	750.23	792.05	894.22	750.23	894.22	827.20
	d) Unallocated	18,359.06	18,276.37	19,164.30	18,359.06	19,164.30	18,756.01
	Total	21,597.82	21,526.38	24,467.00	21,597.82	24,467.00	24,757.21

Notes on standalone financial Results:

- The statement has been reviewed by the Audit Committee at its meeting held on October 29, 2022 and approved by the Board of Directors at its meeting held on October 29, 2022 and limited review at the same has been carried out by the Statutory Auditors of the Company.
- These standalone financial results are prepared in accordance with the recognition and measurement principles of Indian Accounting Standard as prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended.
- 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 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. 011185S

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

Place : Kolkata
 Date : 29.10.2022



Standalone Statement of Assets and Liabilities at 30th September 2022

(Rupees in Lakhs)

Particulars	As at	As at
	30.09.2022	31.03.2022
	(Unaudited)	(Audited)
ASSETS		
(1) Non-current Assets		
(a) Property, Plant and Equipment	3,010.79	3,160.65
(b) Capital Work In Progress	161.33	151.44
(c) Intangible assets	0.45	0.45
(d) Right-of-use Assets	3.96	38.84
(e) Financial Assets:		
(i). Investments	11,847.79	11,408.99
(ii). Other Financial Assets	146.71	155.15
(f) Other Non - Current Assets	242.53	237.31
Total (A)	15,413.56	15,152.83
(2) Current Assets		
(a) Inventories	617.90	749.85
(b) Financial Assets:		
(i) Trade receivables	352.25	307.63
(ii) Cash and cash equivalents	2,533.44	249.60
(iii) Bank Deposits other than (ii) above	49.69	18.73
(iv) Loans	2,370.00	8,130.00
(v) Other Financial Assets	185.46	102.55
(c) Other current assets	75.52	46.02
Total (B)	6,184.26	9,604.38
Total (A+B)	21,597.82	24,757.21
EQUITY AND LIABILITIES		
1 Equity		
(a) Equity Share capital	309.59	309.59
(b) Other Equity	18,049.47	18,245.51
Total (A)	18,359.06	18,555.10
2 Liabilities		
(1) Non-current Liabilities		
(a) Financial Liabilities		
i) Borrowings	734.21	885.02
ii) Lease Liabilities	-	6.92
iii) Other Financial Liabilities	21.46	28.93
(b) Deferred Tax Liabilities (Net)	236.81	249.50
(c) Provisions	210.29	168.67
Total (B)	1,202.77	1,339.04
(2) Current Liabilities		
(a) Financial Liabilities		
i) Borrowings	1,233.92	4,164.56
a) total outstanding dues of micro and small enterprises	10.85	7.15
b) total outstanding dues of creditors other than micro and small enterprises	606.64	481.58
iii) Lease Liabilities	-	42.76
iv) Other financial liabilities	13.85	14.22
(b) Other Current Liabilities	76.33	58.40
(c) Provisions	94.40	94.40
Total (C)	2,035.99	4,863.07
Total (A+B+C)	21,597.82	24,757.21



THE PERIA KARAMALAI TEA & PRODUCE COMPANY LIMITED

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

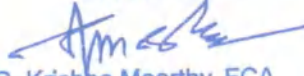
PHONE: (033)22233394 EMAIL ID : periatea@lnbgroup.com WEBSITE : www.periatea.com

CIN: L01132WB1913PLC220832

Unaudited Standalone Statement of Cash Flow for the Half year ended 30th September, 2022

Particulars	(Rupees in lakhs)	
	As at 30.09.2022	As at 30.09.2021
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax	(201.17)	668.42
Adjustments for:		
Depreciation and Amortisation	209.86	170.88
Loss / (Gain) on sale of Property, Plant & Equipments (Net)	(3.05)	(63.69)
Net gain arising on Mutual Funds designated at FVTPL	(36.60)	(429.80)
Gain on sale of Mutual Funds designated at FVTPL	(0.32)	(19.23)
Interest income on financial assets	(215.59)	(325.25)
Finance costs	96.04	153.95
Operating Profit before working capital changes	(150.83)	155.28
Adjustments for:		
Other financial liability	(7.47)	0.62
Trade receivables and other assets	(128.05)	22.92
Inventories	131.96	(411.83)
Trade payables & other liabilities	188.34	142.11
Short term borrowings	(2,930.65)	3,377.35
Cash generated from operations	(2,896.70)	3,286.45
Direct Taxes paid(net)	(7.70)	161.75
Net Cash from operating activities (A)	(2,904.40)	3,124.70
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipments	(44.76)	(97.93)
Sale of Property, Plant & Equipments	4.23	65.88
Sale/Purchase of Non-current Investments	(395.10)	1,225.00
Sale of Investments	0.42	1,652.48
Interest received from financial assets	191.33	333.58
Bank balance not considered as cash and cash equivalents	(30.96)	(51.20)
Intercompany loans (given)/ received	5,760.00	(5,944.00)
Net Cash (used in)/generated from investing activities (B)	5,485.16	(2,816.19)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Repayment of Long term borrowings	(150.82)	(79.14)
Payment of Lease liabilities	(49.68)	(15.34)
Finance costs paid	(96.41)	(154.62)
Net Cash used in financing activities (C)	(296.91)	(249.10)
Net increase / decrease in Cash and Cash Equivalents (D) = (A+B+C)	2,283.85	59.41
Opening cash and cash equivalents	249.60	56.31
Closing cash and cash equivalents	2,533.45	115.72

For Jayaraman & Krishna
Chartered Accountants
FRN. 011185S


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





JAYARAMAN & KRISHNA

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Date :

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 Peria Karamalai Tea & Produce Company Limited

We have reviewed the accompanying statement of unaudited consolidated financial results of The Peria Karamalai Tea & 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, 2022 and year to date from April 01 2022 to September 30 2022 ("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 Peria Karamalai Tea & Produce Company Limited

ii) Subsidiaries:

1. PKT Plantations Limited
2. Shivphal Vinimay Private Limited



Branches

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Date :

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 not been reviewed/audited by their auditors, whose interim financial results reflect total revenue of Rs. (0.23) Lakhs, total net profit/(loss) after tax of Rs. (0.36) Lakhs and Total Comprehensive Income/(Loss) of Rs. (0.36) Lakhs for the quarter ended 30.09.2022 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
Firm Registration Number – 011185S

S. Krishna Moorthy
Partner
M.No.200826



UDIN: 22200826BBEXSV4400

Place: Coimbatore
Date: 29.10.2022

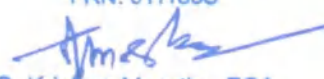
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Statement of Consolidated Unaudited Financial Results for the Quarter and Half Year ended 30th September 2022

(Rupees in lakhs)

Sl. No.	Particulars	Quarter Ended			Half Year ended		Year Ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	Revenue from operations	1,793.52	822.83	1,143.82	2,616.34	2,489.04	4,720.02
	Other income	4.09	13.12	66.98	17.21	70.46	114.47
	Total Income	1,797.61	835.95	1,210.80	2,633.55	2,559.50	4,834.49
2	Expenses						
	a) Cost of materials consumed	80.41	74.73	66.58	155.14	115.90	241.58
	b) Purchase of stock-in-trade	215.44	36.14	-	251.58	-	63.61
	c) Changes in inventories of finished goods, work in progress and stock-in-trade	346.65	(202.25)	(159.84)	144.40	(412.06)	(75.71)
	d) Employees benefits expense	660.16	702.15	599.09	1,362.32	1,253.68	2,611.84
	e) Finance costs	41.12	54.93	81.55	96.05	153.96	333.42
	f) Depreciation and amortisation expenses	94.79	115.07	74.56	209.86	170.89	377.36
	g) Other expenses	296.56	318.93	285.41	615.45	608.13	1,163.80
	Total Expenses	1,735.13	1,099.70	947.35	2,834.80	1,890.50	4,715.90
3	Net Profit/(Loss) before exceptional items and tax (1-2)	62.48	(263.75)	263.45	(201.25)	669.00	118.59
4	Exceptional items						
5	Net Profit/(Loss) from Ordinary activities before tax (3-4)	62.48	(263.75)	263.45	(201.25)	669.00	118.59
6	Tax Expense	(5.59)	7.70	73.28	2.11	70.96	68.38
7	Net Profit/(Loss) from Ordinary activities after tax (5-6)	68.07	(271.45)	190.17	(203.36)	598.04	50.21
8	Other Comprehensive Income (Net of tax)						
	a) Items that will not be reclassified to Profit & Loss	14.21	(7.01)	(21.50)	7.21	33.75	499.34
	b) Items that will be reclassified to Profit & Loss						
9	Total Comprehensive Income (7+8)	82.28	(278.46)	168.67	(196.15)	631.79	549.55
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]						18,256.03
12	Earnings Per Share of Rs. 10/- each						
	Basic in Rs	2.20	(8.77)	6.14	(6.57)	19.32	1.62
	Diluted in Rs	2.20	(8.77)	6.14	(6.57)	19.32	1.62

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, 2022

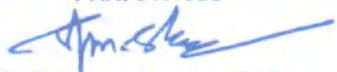
(Rupees in lakhs)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
1	Segment Revenue						
	a) Tea	1,432.79	861.31	670.59	2,294.08	1,606.64	3,370.43
	b) Investment	331.91	(77.40)	478.45	254.51	841.67	1,219.40
	c) Power	71.94	79.40	94.21	151.35	178.22	299.20
	d) Unallocated	0.01	5.52	4.10	5.53	5.54	44.30
	Total	1,836.65	868.83	1,247.35	2,705.47	2,632.07	4,933.33
	Less: Inter Segment Revenue	39.04	32.88	36.55	71.92	72.57	98.84
	Net Sales/Income from Operations	1,797.61	835.95	1,210.80	2,633.55	2,559.50	4,834.49
2	Segment Results (Profit before tax and interest from each segment)						
	a) Tea	(230.93)	(129.80)	(78.51)	(360.72)	19.85	(684.66)
	b) Investment	330.31	(96.59)	399.15	233.72	757.87	1,045.60
	c) Power	4.20	12.06	22.63	16.27	42.19	49.12
	d) Unallocated	0.02	5.51	1.73	5.53	3.05	41.95
	Total	103.60	(208.82)	345.00	(105.20)	822.96	452.01
	Less: i) Interest	41.12	54.93	81.55	96.05	153.96	333.42
	ii) Other un-allocable expenditure net off unallocable income	-	-	-	-	-	-
	Profit before tax	62.48	(263.75)	263.45	(201.25)	669.00	118.59
3	Capital Employed (Segment assets)						
	a) Tea	3,400.43	3,614.32	3,871.93	3,400.43	3,871.93	3,647.40
	b) Investment	16,775.20	16,463.79	18,988.97	16,775.20	18,988.97	19,537.25
	c) Power	1,394.35	1,419.72	1,576.11	1,394.35	1,576.11	1,542.61
	d) Unallocated	2.42	39.75	41.14	2.42	41.14	40.80
	Total	21,572.40	21,537.58	24,478.15	21,572.40	24,478.15	24,768.06
4	Capital Employed (Segment liabilities)						
	a) Tea	2,452.66	2,458.37	1,409.17	2,452.66	1,409.17	2,174.30
	b) Investment	-	-	3,000.00	-	3,000.00	3,000.00
	c) Power	750.23	792.05	894.22	750.23	894.22	827.20
	d) Unallocated	18,369.51	18,287.16	19,174.76	18,369.51	19,174.76	18,766.56
	Total	21,572.40	21,537.58	24,478.15	21,572.40	24,478.15	24,768.06

Notes on consolidated financial Results:

- The statement has been reviewed by the Audit Committee at its meeting held on October 29, 2022 and approved by the Board of Directors at its meeting held on October 29, 2022 and limited review at the same has been carried out by the Statutory Auditors of the Company.
- These consolidated financial results are prepared in accordance with the recognition and measurement principles of Indian Accounting Standard as prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended.
- 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 confirm to current period's classifications.

For Jayaraman & Krishna
Chartered Accountants
 FRN. 011185S


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



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




L.N. Bangur
Chairman
 DIN 00012617

Place: Kolkata
 Date: 29.10.2022

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 2022

(Rupees in lakhs)

Particulars	As on 30/09/2022	As on 31/03/2022
	(Unaudited)	(Audited)
ASSETS		
(1) Non-current Assets		
(a) Property, Plant and Equipment	3,010.87	3,160.65
(b) Capital Work In Progress	161.33	151.44
(c) Intangible assets	0.45	0.45
(d) Right-of-use Assets	3.96	38.84
(e) Financial Assets:		
(i) Investments	11,817.79	11,378.99
(ii) Other Financial Assets	146.71	155.15
(f) Other Non - Current Assets	242.79	237.31
Total (A)	15,383.90	15,122.83
(2) Current Assets		
(a) Inventories	617.90	749.85
(b) Financial Assets:		
(i) Trade receivables	352.25	307.63
(ii) Cash and cash equivalents	2,537.66	250.19
(iii) Bank Deposits other than (ii) above	49.69	57.90
(iv) Loans	2,370.00	8,130.00
(v) Other Financial Assets	185.47	103.61
(c) Other current assets	75.53	46.05
Total (B)	6,188.50	9,645.23
Total (A+B)	21,572.40	24,768.06
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share capital	309.59	309.59
(b) Other Equity	18,059.92	18,256.03
Total (A)	18,369.51	18,565.62
2 LIABILITIES		
(1) Non-current Liabilities		
(a) Financial Liabilities		
i) Borrowings	734.21	885.02
ii) Lease Liabilities	-	6.92
iii) Other Financial Liabilities	21.46	28.93
(b) Deferred Tax Liabilities (Net)	236.81	249.50
(c) Provisions	210.29	168.67
Total (B)	1,202.77	1,339.04
(2) Current Liabilities		
(a) Financial Liabilities		
i) Borrowings	1,233.92	4,164.56
ii) Trade payables		
a) total outstanding dues of micro and small enterprises	10.85	7.15
b) total outstanding dues of creditors other than micro and small enterprises	570.76	481.92
iii) Lease Liabilities	-	42.76
iv) Other financial liabilities	13.85	14.22
(b) Other Current Liabilities	76.34	58.39
(c) Provisions	94.40	94.40
Total (C)	2,000.12	4,863.40
Total (A+B+C)	21,572.40	24,768.06



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CIN : L01132WB1913PLC220832

Unaudited Consolidated Statement of Cash Flow for the Half year ended 30th September, 2022

Particulars	(Rupees in lakhs)	
	As at 30.09.2022	As at 30.09.2021
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax	(201.25)	668.99
Adjustments for:		
Depreciation and Amortisation	209.86	170.88
Loss / (Gain) on sale of Property, Plant & Equipments (Net)	(3.05)	(63.69)
Net gain arising on Mutual Funds designated at FVTPL	(36.60)	(429.80)
Gain on sale of Mutual Funds designated at FVTPL	(0.32)	(19.23)
Interest income on financial assets	(215.84)	(326.36)
Finance costs	96.05	153.96
Operating Profit before working capital changes	(151.15)	154.75
Adjustments for:		
Other financial liability	(7.47)	0.62
Trade receivables and other assets	(127.30)	22.92
Inventories	132.09	(411.83)
Trade payables & other liabilities	152.11	141.91
Short term borrowings	(2,930.65)	3,377.35
Cash generated from operations	(2,932.37)	3,285.72
Direct Taxes paid(net)	(7.81)	162.05
Net Cash from operating activities (A)	(2,940.18)	3,123.67
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipments	(45.81)	(97.93)
Sale of Property, Plant & Equipments	4.23	65.88
Sale/Purchase of Non-current investments	(395.10)	1,225.00
Sale of investments	0.42	1,652.48
Interest received from financial assets	192.63	335.66
Bank balance not considered as cash and cash equivalents	8.21	(50.66)
Intercompany loans (given)/ received	5,760.00	(5,944.00)
Net Cash (used in)/generated from investing activities (B)	5,524.58	(2,813.57)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Repayment of Long term borrowings	(150.82)	(79.14)
Payment of Lease liabilities	(49.68)	(15.34)
Finance costs paid	(96.43)	(154.63)
Net Cash used in financing activities (C)	(296.93)	(249.11)
Net increase / decrease in Cash and Cash Equivalents (D) = (A+B+C)	2,287.47	60.99
Opening cash and cash equivalents	250.19	56.51
Closing cash and cash equivalents	2,537.66	117.50

For Jayaraman & Krishna
Chartered Accountants
FRN. 011185S


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

