



THE PERIA KARAMALAI TEA & PRODUCE CO LTD.

16.01.2024

The Listing Department,
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block-G
Bandra Kurla Complex, Bandra (E)
Mumbai – 400 051
Scrip Symbol: PKTEA

Sub: Unaudited Standalone & Consolidated Financial Results along with Limited Review Report of the Statutory Auditors on the same for the Quarter and Nine Months Ended 31st December, 2023

Ref: Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the Unaudited Standalone & Consolidated Financial Results of the Company for the Quarter and Nine Months Ended 31st December, 2023 along with the Limited Review Report of the Statutory Auditors on the said results for your kind reference and record.

The said results have been approved and taken on record in the Meeting of the Board of Directors of the Company held today i.e. 16th January, 2024.

The meeting was commenced at 11.45 A.M. and concluded at 1.15 P.M.

Kindly take the same on record.

Thanking You,

Yours Faithfully
For The Peria Karamalai Tea & Produce Co. Ltd.

Saurav Singhania
Company Secretary
Membership No. A27227

Encl: As Above

L N B A N G U R G R O U P O F C O M P A N I E S



REGISTERED OFFICE

7, Munshi Premchand Sarani, Hastings, Kolkata - 700 022,
India L: +91 33 22237128 / 29 | F: +91 33 22231569

CORPORATE ADDRESS

'Aihiva,' Plot No. C2, Sector - III, HUDA Techno Enclave,
Madhapur, Hyderabad - 500081, Telangana, India L: +91 40 69282828

CIN: LO1132WB1913PLC220832

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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 and Produce Company Limited

We have reviewed the accompanying statement of unaudited standalone financial results of The Peria Karamalai Tea and Produce Company Limited ("the Company") for the quarter ended December 31, 2023 and year to date from April 01 2023 to December 31 2023 ("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.



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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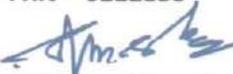
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Date :

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 - 011185S


S.Krishna Moorthy
Partner
M.No.200826



UDIN- 24200826 BKCTGU 2762

Place: Coimbatore

Date: 16.01.2024

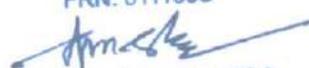
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Statement of Standalone Unaudited Financial Results for the Quarter and Nine months ended 31st December 2023

(Rupees in Lakhs)

Sl. No.	Particulars	Quarter Ended			Nine months Ended		Year Ended
		31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)
1	Income						
	Revenue from operations	1,779.41	1,320.78	1,364.36	4,210.41	3,980.70	5,153.56
	Other Income	14.86	53.94	20.19	83.70	37.15	65.21
	Total Income	1,794.27	1,374.72	1,384.55	4,294.11	4,017.85	5,218.77
2	Expenses						
	a) Cost of materials consumed	75.06	74.95	104.50	238.57	259.63	325.90
	b) Purchase of stock-in-trade	364.38	229.18	170.35	598.54	421.93	522.74
	c) Changes in inventories of finished goods, work in progress and stock-in-trade	148.26	66.46	(122.18)	(255.00)	22.22	49.69
	d) Employees benefits expense	686.77	699.68	739.53	2,095.96	2,101.85	2,815.53
	e) Finance costs	52.96	53.46	41.72	158.23	137.75	196.96
	f) Depreciation and amortisation expenses	69.95	69.96	70.27	273.56	280.13	305.46
	g) Other expenses	306.22	314.85	376.63	992.03	991.77	1,314.25
	Total Expenses	1,703.60	1,508.54	1,380.82	4,101.89	4,215.28	5,534.52
3	Net Profit/(Loss) before exceptional items and tax (1-2)	90.67	(133.82)	3.73	192.22	(197.43)	(315.75)
4	Exceptional Items	-	-	-	-	-	-
5	Net Profit/(Loss) from Ordinary activities before tax (3-4)	90.67	(133.82)	3.73	192.22	(197.43)	(315.75)
6	Tax Expense	8.74	(21.12)	0.29	27.15	2.37	19.87
7	Net Profit/(Loss) from Ordinary activities after tax (5-6)	81.93	(112.70)	3.43	165.07	(199.80)	(335.62)
8	Other Comprehensive Income (Net of tax)						
	a) Items that will not be reclassified to Profit & Loss	(5.58)	13.16	(1.09)	15.44	6.12	(16.91)
	b) Items that will be reclassified to Profit & Loss	-	-	-	-	-	-
9	Total Comprehensive Income (7+8)	76.35	(99.54)	2.34	180.51	(193.69)	(352.53)
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)	-	-	-	-	-	17,862.03
12	Earnings Per Share of Rs. 10/- each						
	Basic	2.65	(3.64)	0.11	5.33	(6.45)	(10.84)
	Diluted	2.65	(3.64)	0.11	5.33	(6.45)	(10.84)

For Jayaraman & Krishna
 Chartered Accountants
 FRN. 011185S

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



Standalone Segmentwise Revenue, Results, Capital employed for the Quarter and Nine months ended 31st December, 2023

(Rupees in Lakhs)

Sl. No.	Particulars	Quarter Ended			Nine months Ended		Year Ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue						
	a) Tea	1,351.86	1,023.58	1,102.35	3,130.96	3,396.43	4,495.71
	b) Investment	429.42	299.23	227.83	1,092.29	482.34	624.97
	c) Power	66.49	127.62	65.93	280.26	217.28	239.25
	d) Unallocated	-	-	23.08	-	28.36	6.50
	Total	1,847.77	1,450.43	1,419.19	4,503.51	4,124.41	5,366.43
	Less: Inter Segment Revenue	53.50	75.71	34.64	209.40	106.56	147.66
	Net Sales/Income from Operations	1,794.27	1,374.72	1,384.55	4,294.11	4,017.85	5,218.77
2	Segment Results (Profit before tax and interest from each segment)						
	a) Tea	(223.23)	(416.68)	(203.20)	(681.96)	(563.63)	(725.58)
	b) Investment	424.93	294.73	235.09	1,078.79	468.84	606.96
	c) Power	(58.07)	41.59	(9.52)	(46.38)	6.75	(6.67)
	d) Unallocated	-	-	23.08	-	28.36	6.50
	Total	143.63	(80.36)	45.45	350.45	(59.68)	(118.79)
	Less: i) Interest	52.96	53.46	41.72	158.23	137.75	196.96
	ii) Other un-allocable expenditure net off unallocable income	-	-	-	-	-	-
	Profit before tax	90.67	(133.82)	3.73	192.22	(197.43)	(315.75)
3	Segment assets (A)						
	a) Tea	3,227.07	3,471.66	4,010.20	3,227.07	4,010.20	4,347.87
	b) Investment	17,637.71	17,365.17	16,242.10	17,637.71	16,242.10	15,859.49
	c) Power	1,270.42	1,281.09	1,376.30	1,270.42	1,376.30	1,367.27
	d) Unallocated	-	-	-	-	-	-
	Total Segment Assets	22,135.20	22,117.92	21,628.60	22,135.20	21,628.60	21,574.63
4	Segment liabilities (B)						
	a) Tea	3,193.32	3,202.53	2,556.33	3,193.32	2,556.33	2,697.64
	b) Investment	-	-	-	-	-	-
	c) Power	605.26	639.59	710.85	605.26	710.85	705.37
	d) Unallocated	-	-	-	-	-	-
	Total Segment Liabilities	3,798.58	3,842.12	3,267.18	3,798.58	3,267.18	3,403.01
5	Capital Employed (A-B)						
	a) Tea	33.74	269.12	1,453.87	33.74	1,453.87	1,650.23
	b) Investment	17,637.71	17,365.17	16,242.10	17,637.71	16,242.10	15,859.49
	c) Power	665.17	641.51	665.45	665.17	665.45	661.90
	d) Unallocated	-	-	-	-	-	-
	Total Segment Liabilities	18,336.62	18,275.80	18,361.42	18,336.62	18,361.42	18,171.62

Notes on Standalone Financial Results:

1	The statement has been reviewed by the Audit Committee at its meeting held on January 16, 2024 and approved by the Board of Directors at its meeting held on January 16, 2024 and limited review of the same has been carried out by the Statutory Auditors of the Company.
2	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.
3	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.
4	The Board of Directors at its meeting held on 09th November 2023 have approved the disposal of its Wholly Owned Subsidiaries PKT Plantations Limited for a consideration of INR 40 Lakhs and Shivphal Vinimay Private Limited for a consideration of INR 5 lakhs, net of all liabilities taken over by the buyer M/s Maharaja Shree Umaid Mills Limited effective from 15th November 2023 which is a related party and the said transactions are at arm's length price.
5	Other income in Standalone financial results for the period ended 31.12.2023 includes an amount of Rs. 15 Lakhs being the Profit on sale of investment in subsidiaries
6	Previous period's figures have been regrouped / rearranged, to the extent necessary, to confirm to current period's classifications.

For Jayaram and Krishna
Chartered Accountants
Reg. No. 0111855



S. Krishnamoorthy
Partner Auditor
M. No. 200826
Place : Kolkata
Date : 16.01.2024

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



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



JAYARAMAN & KRISHNA

CHARTERED ACCOUNTANTS

Block-I, Flat-2C, Gujan's Arudra Apartments, Telungupalayam Pirivu,
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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 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 and Produce Company Limited

We have reviewed the accompanying statement of unaudited consolidated financial results of The Peria Karamalai Tea and Produce Company Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended December 31, 2023 and for the period from April 01, 2023 to December 31, 2023 ("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 for the quarter & period ended 31.12.2023:

i) Parent Company:

The Peria Karamalai Tea and Produce Company Limited



Branches

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142, Sankara Colony, Ramalingam Road (West), R.S.Puram, Coimbatore - 641 002. (M) 94864 45671



JAYARAMAN & KRISHNA

CHARTERED ACCOUNTANTS

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

0422 - 3568399
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94436 84044
94864 45671

Date :

ii) Subsidiaries: (up to the date of disposal-14.11.2023)

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 not been reviewed/audited by their auditors**, whose interim financial results reflect total revenue of Rs. 0.00 Lakhs, total net Income/(loss) after tax of Rs (0.35) Lakhs and Total Comprehensive Income/(Loss) of (0.35) Lakhs for the quarter (up to the date of disposal-14.11.2023), 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.

We draw attention to Note no. 4 to 6 of the Statement/Unaudited financial results regarding re-presentation of the working results of subsidiaries from "Continuing Operations" to "Discontinued Operations".

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- 24200826 BKCTGV2154

Place: Coimbatore
Date: 16.01.2024

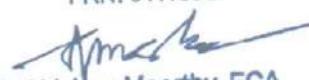
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Statement of Consolidated Unaudited Financial Results for the Quarter and Nine months Ended 31st December 2023

(Rupees in Lakhs)

Sl. No.	Particulars	Quarter Ended			Nine months Ended		Year Ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	Revenue from operations	1,779.41	1,320.78	1,364.36	4,210.41	3,980.70	5,153.56
	Other income	14.86	53.94	20.19	83.70	37.15	65.21
	Total Income	1,794.27	1,374.72	1,384.55	4,294.11	4,017.85	5,218.77
2	Expenses						
	a) Cost of materials consumed	75.06	74.95	104.49	238.57	259.63	325.90
	b) Purchase of stock-in-trade	364.38	229.18	170.35	598.54	421.93	522.74
	Changes in Inventories of finished goods, work in progress and stock-in-trade	148.26	66.46	(122.18)	(255.00)	22.22	40.68
	d) Employees benefits expense	686.77	699.68	739.53	2,095.96	2,101.84	2,815.53
	e) Finance costs	52.96	53.46	41.71	158.23	137.77	196.96
	f) Depreciation and amortisation expenses	69.95	69.96	70.27	273.56	280.13	309.46
	g) Other expenses	306.22	314.86	376.65	992.03	991.76	1,314.25
	Total Expenses	1,703.60	1,508.55	1,380.82	4,101.89	4,215.28	5,534.52
3	Net Profit/(Loss) before exceptional items and tax (1-2)	90.67	(133.83)	3.73	192.22	(197.43)	(315.75)
4	Exceptional Items	-	-	-	-	-	-
5	Net Profit/(Loss) from Continuing Operation before tax (3-4)	90.67	(133.83)	3.73	192.22	(197.43)	(315.75)
6	Tax Expense	8.74	(21.12)	0.29	27.15	2.37	19.87
7	Net Profit/(Loss) from Continuing Operation after tax (5-6)	81.93	(112.71)	3.44	165.07	(199.80)	(335.62)
8	Discontinued Operations						
	Profit/(loss) for the period from discontinued operation before tax	6.17	(0.32)	(0.27)	6.17	(0.34)	(0.64)
	Tax expenses for discontinued operations	-	-	-	-	0.03	0.08
	Profit/(loss) for the period from discontinued operations	6.17	(0.32)	(0.27)	6.17	(0.37)	(0.72)
9	Profit/(Loss) for the period (7+8)	88.10	(113.03)	3.17	171.24	(200.17)	(336.34)
10	Other Comprehensive Income (Net of tax)						
	a) Items that will not be reclassified to Profit & Loss	(5.58)	13.16	(1.09)	15.44	6.12	(16.91)
	b) Items that will be reclassified to Profit & Loss	-	-	-	-	-	-
11	Total Comprehensive Income (9+10)	82.52	(99.87)	2.09	186.68	(194.05)	(353.25)
12	Paid Up Equity Share Capital (Face value of Rs.10/- per share)	309.59	309.59	309.59	309.59	309.59	309.59
13	Reserves (Excluding Revaluation Reserves as per balance sheet of	-	-	-	-	-	17,871.82
14	Earnings Per Share of Rs. 10/- each						
	Basic - from continuing operations	2.65	(3.64)	0.11	5.33	(6.46)	(10.84)
	Diluted - from continuing operations	2.65	(3.64)	0.11	5.33	(6.46)	(10.84)
	Basic - from discontinuing operators	0.20	(0.01)	(0.01)	0.20	(0.01)	(0.02)
	Diluted - from discontinuing operators	0.20	(0.01)	(0.01)	0.20	(0.01)	(0.02)

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 Nine months Ended 31st December, 2023

(Rupees in Lakhs)

Sl. No.	Particulars	Quarter Ended			Nine month Ended		Year Ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue						
	a) Tea	1,351.86	1,023.59	1,102.35	3,130.96	3,396.43	4,495.71
	b) Investment	429.43	299.22	227.83	1,092.29	482.34	624.97
	c) Power	66.50	127.62	65.93	280.26	217.28	239.25
	d) Unallocated	-	-	23.08	-	28.36	6.50
	Total	1,847.79	1,450.43	1,419.19	4,503.51	4,124.41	5,366.43
	Less: Inter Segment Revenue	53.50	75.71	34.64	209.40	106.56	147.66
	Net Sales/Income from Operations	1,794.29	1,374.72	1,384.55	4,294.11	4,017.85	5,218.77
2	Segment Results (Profit before tax and interest from each segment)						
	a) Tea	(223.23)	(416.68)	(203.20)	(681.96)	(563.63)	(725.58)
	b) Investment	424.93	294.72	235.09	1,078.79	468.84	606.96
	c) Power	(58.07)	41.59	(9.52)	(46.38)	6.75	(6.67)
	d) Unallocated	-	-	23.08	-	28.36	6.50
	Total	143.63	(80.37)	45.45	350.45	(59.68)	(118.79)
	Less: i) Interest	52.96	53.46	41.72	158.23	137.75	196.96
	ii) Other un-allocable expenditure net off unallocable income	-	-	-	-	-	-
	Profit before tax for the period from continuing operation	90.67	(133.83)	3.73	192.22	(197.43)	(315.75)
	Profit/(loss) for the period from discontinued operation before tax	6.17	(0.32)	(0.27)	6.17	(0.34)	(0.64)
	PBT	96.84	(134.15)	3.46	198.39	(197.77)	(316.39)
3	Segment Assets (A)						
	a) Tea	3,227.07	3,471.66	4,010.20	3,227.07	4,010.20	4,347.87
	b) Investment	17,637.71	17,365.17	16,242.10	17,637.71	16,242.10	15,859.49
	c) Power	1,270.42	1,281.09	1,376.30	1,270.42	1,376.30	1,367.27
	d) Unallocated	-	-	-	-	-	-
	Total	22,135.20	22,117.92	21,628.60	22,135.20	21,628.60	21,574.63
4	Segment liabilities (B)						
	a) Tea	3,193.32	3,202.53	2,556.33	3,193.32	2,556.33	2,697.64
	b) Investment	-	-	-	-	-	-
	c) Power	605.26	639.59	710.85	605.26	710.85	705.37
	d) Unallocated	-	-	-	-	-	-
	Total	3,798.57	3,842.12	3,267.18	3,798.57	3,267.18	3,403.01
5	Capital Employed (A-B)						
	a) Tea	33.75	269.12	1,453.87	33.75	1,453.87	1,650.23
	b) Investment	17,637.71	17,365.17	16,242.10	17,637.71	16,242.10	15,859.49
	c) Power	665.17	641.51	665.45	665.17	665.45	661.90
	d) Unallocated	-	-	-	-	-	-
	Total	18,336.63	18,275.80	18,361.42	18,336.63	18,361.42	18,171.62

Notes on Consolidated financial Results:

1	The statement has been reviewed by the Audit Committee at its meeting held on January 16, 2024 and approved by the Board of Directors at its meeting held on January 16, 2024 and limited review at the same has been carried out by the Statutory Auditors of the Company.												
2	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.												
3	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.												
4	The Board of Directors at its meeting held on 09th November 2023 have approved the disposal of its Wholly Owned Subsidiaries PKT Plantations Limited for a consideration of INR 40 Lakhs and Shivphal Vinimay Private Limited for a consideration of INR 5 lakhs, net of all liabilities taken over by the buyer M/s Maharaja Shree Umald Mills Limited effective from 15th November 2023 which is a related party and the said transactions are at arm's length price.												
5	Consequent to the disposal, the working results of these subsidiaries which were included in Continuing Operations in the Consolidated Financial Results upto the previous quarter on individual line-item basis have been presented under Discontinued Operations for the quarter ended 31st December 2023. All the comparative / prior periods have been represented in Consolidated Financial Results.												
6	Profit/ (Loss) from Discontinued Operations of the Subsidiaries for the Quarter ended 31 st December 2023 represents:												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;">Particulars</th> <th style="width: 20%;">For the Three Months ended 31.12.2023</th> <th style="width: 20%;">For the Nine Months ended 31.12.2023</th> </tr> </thead> <tbody> <tr> <td>Profit/(Loss) for the period up to the date of disposal</td> <td style="text-align: center;">(0.35)</td> <td style="text-align: center;">(0.97)</td> </tr> <tr> <td>Net gain on measurement to fair value less costs to sell</td> <td style="text-align: center;">5.82</td> <td style="text-align: center;">5.20</td> </tr> <tr> <td>Total</td> <td style="text-align: center;">6.17</td> <td style="text-align: center;">6.17</td> </tr> </tbody> </table>	Particulars	For the Three Months ended 31.12.2023	For the Nine Months ended 31.12.2023	Profit/(Loss) for the period up to the date of disposal	(0.35)	(0.97)	Net gain on measurement to fair value less costs to sell	5.82	5.20	Total	6.17	6.17
Particulars	For the Three Months ended 31.12.2023	For the Nine Months ended 31.12.2023											
Profit/(Loss) for the period up to the date of disposal	(0.35)	(0.97)											
Net gain on measurement to fair value less costs to sell	5.82	5.20											
Total	6.17	6.17											
7	Previous period's figures have been regrouped / rearranged, to the extent necessary, to confirm to current period's classifications.												

For Jayaram and Krishna
 Chartered Accountants
 Reg. No. 0111855

S. Krishnamoorthy
 Partner Auditor
 M. No. 200826
 Place : Kolkata
 Date : 16.01.2024



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



L.N. Bangur
 Chairman
 DIN 00012617